IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:		Date:	March 30, 2012
Michael Choi		Group Art Unit:	3784
Serial No.:	10/683,600	Examiner:	Chen Wen Jiang
Filed:	October 9, 2003	Attorney Ref.	81044302
For:	NOISE ATTENUATING DEVICE FOR A HEATING-VENTILATION-COOLING SYSTEM OF A MOTOR VEHICLE		

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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

S i r :

Responsive to the Notice of Allowance dated February 2, 2012, for the above-identified patent application, Applicant agrees with the Examiner's conclusions regarding the patentability of the allowed claims, without necessarily agreeing with or acquiescing to the Examiner's reasoning. In particular, Applicant believes that the application is allowable because the prior art fails to anticipate or make obvious the invention as claimed, independent of how the invention is paraphrased.

Please contact the undersigned if there are any questions or comments, or if Applicant can be of any assistance in expediting issuance of the patent.

CERTIFICATE OF TRANSMISSION

I hereby certify that this correspondence is being transmitted to the United States Patent and Trademark Office, along with the Issue Fee Transmittal, via EFS-Web on March 30, 2012.

/Katherine D. Gardner/
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Respectfully submitted,
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